

MATRIX

Department of the Treasury
Internal Revenue Service
Holtsville, NY 00501

N.Y.S. Dept. of Labor
Church Street Station
P.O. Box 1411
New York, NY 10008

Office of the United States Trustee
33 Whitehall Street
New York, New York 10004

City of NY-Dept. of Finance
Bankruptcy & Assignment Unit
345 Adams Street - 10th Fl.
Brooklyn, NY 11201

N.Y.S. Dept. of Taxation and Finance
Bankruptcy Unit-TCD
Bldg. 8, Room 455
W.A. Harriman State Campus
Albany, New York 12227

Special Procedures Function
625 Fulton Street
10 Metrotech Center
Brooklyn New York 11201

United States Attorney
One Pierrepont Plaza - 14th Flr.
Brooklyn New York 11201
Attn: Chief of the Civil Division

U.S. Department of Justice Tax Division
Box 55
Ben Franklin Station
Washington D.C. 20044

New York State Department of Taxation and Finance
Queens District Office
80-02 Kew Gardens Road
Kew Gardens New York 11415

Securities and Exchange Commission
233 Broadway
New York, New York 10279

United States Attorneys Office
1 St. Andrews Plaza
New York, New York 10007

Corporation Counsel for the City of New York
100 Church Street
New York, New York 10007

Capital One
P.O. Box 30285
Salt Lake City, Utah, 84130

Chase Bank
c/o United Collection Bureau, Inc.
5620 Southwyck Blvd., Suite 206,
Toledo, Ohio, 43614

Citibank
P.O. Box 183051
Columbus, Ohio, 43218

Saks Fifth Avenue
P.O. Box 10327
Jackson, Mississippi, 39289

Discover
P.O. Box 6103
Carol Stream, Illinois, 60197

Community Mgt. Corp.
1030 Clifton Avenue
Clifton, New Jersey, 07013

Citibank
c/o Cohen & Shamowitz, LLP
P.O. Box 9012
Woodbury, New York, 11797

Chase Bank
Creditors Financial Group
3131 South Vaughn Way, suite 110
Aurora, California, 80014

Verizon
c/o Solomon & Solomon P.C.
5 Columbus Circle
Albany, NY, 12203

Capital Mtg. Services for Chase Bank
726 Exchange Street, Suite 700
Buffalo, NY, 14210

George Bloom, Esq.
70 South Orange Avenue, Suite 240
Livingston, NJ, 07039

3 East 69th Street Corp.
Gumley Haft
415 Madison Avenue

666 Fifth Avenue LLC
Tishman Speyer
666 Fifth Avenue
New York, New York, 10103

Charles Hall
Mango & Lacoviello
14 Penn Plaza, Suite 2200
New York, NY, 10122

Spa Chakra
111 West 57th Street
New York, NY

Highview Capital Corp.
383 Main Street, Suite 203
Chatham, NJ, 07928

GVK
884 Nevasink Road
Locust, NJ, 07760

Markowitz & Chattoraj
271 Madison Avenue, 28th Flr.
New York, NY, 10016

New York State Department of Finance
80-02 Kew Gardens Road
Kew Gardens, NY, 11415

Payroll o/s
Gangemi Law Firm
82 Wall Street, 3rd Flr.
New York, NY, 10005

Rivkin Radler
928 Rex Corp. Plaza
Uniondale, NY, 11556

Friedman LLP
1700 Broadway
New York, NY, 10019

Hunter Warfield
3111 W. Dr. Martin Luther King Blvd., Ste. 200
Tampa, Florida, 33607

HSBC
c/o JC Christensen & Assoc.
P.O. Box 519
Sauk Rapids, Minnesota, 56379

Apria Healthcare
P.O. Box 536841
Atlanta, GA, 30353

New York Medical
635 Madison Avenue
New York, NY, 10022

Houston Funding
2620 Fountainview, Room 305
Houston, Texas, 77057

Chase Bank
P.O. Box 659409
San Antonio, Texas, 78265

LVNV Funding
Leading Edge Recovery
5440 N. Cumberland Avenue, Ste. 300
Chicago, ILL, 60656

Chrysler Financial
Focus Receivables
P.O. Box 725069
Atlanta, GA, 31139

Chubb
Slater, Tenaglia
301 Third Street
Ocean City, NJ, 08226

Mitchell, Maxwell
546 Fifth Avenue, 9th Flr.
New York, NY, 10036

Mitchell's Newspaper
Transworld Systems
1099 Wall Street west, Room 242
Lyndhurst, NJ, 07071

HSBC
444 Highway 96 East
P.O. Box 64886
St. Paul, Minnesota, 55164

Silo Mortgage Opportunity Fund I, LLC
c/o Kriss Feuerstein, LLP
360 Lexington Avenue
New York, NY, 10017

Jeffrey Aidekman
12 Wingate Drive
Livingston, NJ

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X

Case No.

In Re:

In Proceeding For
Reorganization Under
Chapter 11

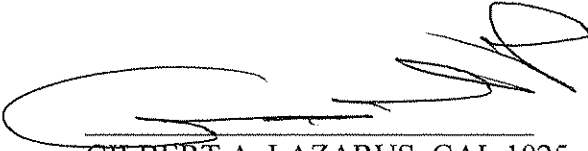
Richard H. Aidekman and
Ellen J. Sackoff

Debtors and Debtors-in-Possession.

-----X

CERTIFICATION REGARDING CREDITOR MATRIX

That I am the attorney of record for the Debtor herein; I certify that the information on the floppy disc is a complete and accurate reproduction of the listing of creditors included with the Petition simultaneously filed herewith.



GILBERT A. LAZARUS, GAL 1025